SMITH, as an original co-sponsor of this bill.

I ask unanimous consent that my statement and a copy of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 2877

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Burnt, Malheur, Owyhee, and Powder River Basin Water Optimization Feasibility Study Act of 2000".

SEC. 2. STUDY.

The Secretary of the Interior may conduct a feasibility study on water optimization in the Burnt River basin, Malheur River basin, Owyhee River basin, and Powder River basin, Oregon.

SEC. 3. AUTHORIZATION OF APPROPRIATIONS.

There are authorized to be appropriated such sums as are necessary to carry out this $\mathrm{Act}.ullet$

ADDITIONAL COSPONSORS

S. 1109

At the request of Mr. McConnell, the name of the Senator from Utah (Mr. Bennett) was added as a cosponsor of S. 1109, a bill to conserve global bear populations by prohibiting the importation, exportation, and interstate trade of bear viscera and items, products, or substances containing, or labeled or advertised as containing, bear viscera, and for other purposes.

S. 1810

At the request of Mrs. Murray, the name of the Senator from Washington (Mr. Gorton) was added as a cosponsor of S. 1810, a bill to amend title 38, United States Code, to clarify and improve veterans' claims and appellate procedures.

S. 2217

At the request of Mr. CAMPBELL, the names of the Senator from Wisconsin (Mr. KOHL) and the Senator from Illinois (Mr. DURBIN) were added as cosponsors of S. 2217, a bill to require the Secretary of the Treasury to mint coins in commemoration of the National Museum of the American Indian of the Smithsonian Institution, and for other purposes.

S. 2274

At the request of Mr. GRASSLEY, the name of the Senator from Kansas (Mr. BROWNBACK) was added as a cosponsor of S. 2274, a bill to amend title XIX of the Social Security Act to provide families and disabled children with the opportunity to purchase coverage under the medicaid program for such children.

S. 2293

At the request of Mr. Santorum, the name of the Senator from Virginia (Mr. WARNER) was added as a cosponsor of S. 2293, a bill to amend the Federal De-

posit Insurance Act and the Federal Home Loan Bank Act to provide for the payment of Financing Corporation interest obligations from balances in the deposit insurance funds in excess of an established ratio and, after such obligations are satisfied, to provide for rebates to insured depository institutions of such excess reserves.

S. 2394

At the request of Mr. MOYNIHAN, the name of the Senator from Connecticut (Mr. DODD) was added as a cosponsor of S. 2394, a bill to amend title XVIII of the Social Security Act to stabilize indirect graduate medical education payments.

S. 2544

At the request of Mr. Rockefeller, the name of the Senator from Wisconsin (Mr. Feingold) was added as a cosponsor of S. 2544, a bill to amend title 38, United States Code, to provide compensation and benefits to children of female Vietnam veterans who were born with certain birth defects, and for other purposes.

S. 2589

At the request of Mr. Johnson, the names of the Senator from Kansas (Mr. Roberts) and the Senator from New Mexico (Mr. Bingaman) were added as cosponsors of S. 2589, a bill to amend the Federal Deposit Insurance Act to require periodic cost of living adjustments to the maximum amount of deposit insurance available under that Act, and for other purposes.

S. 2686

At the request of Mr. Cochran, the name of the Senator from Hawaii (Mr. Inouye) was added as a cosponsor of S. 2686, a bill to amend chapter 36 of title 39, United States Code, to modify rates relating to reduced rate mail matter, and for other purposes.

S. 2696

At the request of Mr. Conrad, the name of the Senator from Alaska (Mr. Murkowski) was added as a cosponsor of S. 2696, a bill to prevent evasion of United States excise taxes on cigarettes, and for other purposes.

S. 2700

At the request of Mr. L. Chafee, the names of the Senator from West Virginia (Mr. Rockefeller) and the Senator from Arkansas (Mrs. Lincoln) were added as cosponsors of S. 2700, a bill to amend the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 to promote the cleanup and reuse of brownfields, to provide financial assistance for brownfields revitalization, to enhance State response programs, and for other purposes.

S. 2703

At the request of Mr. AKAKA, the name of the Senator from New Jersey (Mr. LAUTENBERG) was added as a cosponsor of S. 2703, a bill to amend the provisions of title 39, United States Code, relating to the manner in which

pay policies and schedules and fringe benefit programs for postmasters are established.

S. 2714

At the request of Mrs. Lincoln, the name of the Senator from West Virginia (Mr. Rockefeller) was added as a cosponsor of S. 2714, a bill to amend the Internal Revenue Code of 1986 to provide a higher purchase price limitation applicable to mortgage subsidy bonds based on median family income.

S. 2758

At the request of Mr. Graham, the name of the Senator from California (Mrs. Feinstein) was added as a cosponsor of S. 2758, a bill to amend title XVIII of the Social Security Act to provide coverage of outpatient prescription drugs under the medicare program.

S. 2787

At the request of Mr. BIDEN, the names of the Senator from Hawaii (Mr. AKAKA) and the Senator from Hawaii (Mr. INOUYE) were added as cosponsors of S. 2787, a bill to reauthorize the Federal programs to prevent violence against women, and for other purposes.

S. 2869

At the request of Mr. HATCH, the name of the Senator from Oregon (Mr. SMITH) was added as a cosponsor of S. 2869, a bill to protect religious liberty, and for other purposes.

S. CON. RES. 60

At the request of Mr. Feingold, the name of the Senator from New Jersey (Mr. Lautenberg) was added as a cosponsor of S. Con. Res. 60, a concurrent resolution expressing the sense of Congress that a commemorative postage stamp should be issued in honor of the U.S.S. Wisconsin and all those who served aboard her.

S. RES. 279

At the request of Mrs. BOXER, the name of the Senator from Nevada (Mr. BRYAN) was added as a cosponsor of S. Res. 279, a resolution expressing the sense of the Senate that the United States Senate Committee on Foreign Relations should hold hearings and the Senate should act on the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).

S. RES. 286

At the request of Mrs. BOXER, the name of the Senator from Nevada (Mr. BRYAN) was added as a cosponsor of S. Res. 286, a resolution expressing the sense of the Senate that the United States Senate Committee on Foreign Relations should hold hearings and the Senate should act on the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).

S. RES. 294

At the request of Mr. Abraham, the names of the Senator from Montana (Mr. Baucus) and the Senator from Utah (Mr. Hatch) were added as cosponsors of S. Res. 294, a resolution

designating the month of October 2000 as "Children's Internet Safety Month."

S. RES. 304

At the request of Mr. BIDEN, the names of the Senator from Kentucky (Mr. BUNNING), the Senator from Nevada (Mr. REID), and the Senator from Iowa (Mr. GRASSLEY) were added as cosponsors of S. Res. 304, a resolution expressing the sense of the Senate regarding the development of educational programs on veterans' contributions to the country and the designation of the week that includes Veterans Day as "National Veterans Awareness Week' for the presentation of such educational programs.

AMENDMENT NO. 3828

At the request of Mr. BINGAMAN, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from Rhode Island (Mr. REED), and the Senator from Montana (Mr. BAUCUS) were added as cosponsors of amendment No. 3828 proposed to H.R. 8, a bill to amend the Internal Revenue Code of 1986 to phaseout the estate and gift taxes over a 10-year period.

SENATE RESOLUTION 336—EXPRESSING THE SENSE OF THE
SENATE REGARDING THE CONTRIBUTIONS, SACRIFICIES, AND
DISTINGUISHED SERVICE OF
AMERICANS EXPOSED TO RADIATION OR RADIOACTIVE MATERIALS AS A RESULT OF SERVICE
IN THE ARMED FORCES

Ms. SNOWE (for herself, Mr. Murkowski, and Mr. Wellstone) submitted the following resolution, which was considered and agreed to:

S. RES. 336

Whereas the Nation has a responsibility to veterans who are injured, or who incur a disease, while serving in the Armed Forces, including the provision of health care, cash compensation, and other benefits for such disabilities;

Whereas from 1945 to 1963, the United States conducted test explosions of approximately 235 nuclear devices, potentially exposing approximately 220,000 members of the Armed Forces to unknown levels of radiation, and approximately 195,000 members of the Armed Forces have been identified as participants in the occupation of Hiroshima and Nagasaki, Japan, after World War II;

Whereas many of these veterans later claimed that low levels of radiation released during such tests, or exposure to radiation during such occupation, may be a cause of certain medical conditions: and

Whereas Sunday, July 16, 2000, is the 55th anniversary of the first nuclear explosion, the Trinity Shot in New Mexico: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

- (1) July 16, 2000, should be designated as a "National Day of Remembrance" in order to honor veterans exposed to radiation or radioactive materials during service in the Armed Forces; and
- (2) the contributions, sacrifices, and distinguished service on behalf of the United States of the Americans exposed to radiation

or radioactive materials while serving in the Armed Forces are worthy of solemn recognition

AMENDMENTS SUBMITTED

MARRIAGE PENALTY TAX RELIEF ACT

FEINGOLD AMENDMENTS NOS. 3845–3846

Mr. FEINGOLD proposed two amendments to the bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001; as follows:

AMENDMENT No. 3845

Beginning on page 2, line 5, strike all through page 5, line 11, and insert:

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

- (a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—
- (1) by striking "\$5,000" in subparagraph (A) and inserting "200 percent of the dollar amount in effect under subparagraph (C) for the taxable year":
- the taxable year";
 (2) by striking "\$4,400" in subparagraph (B) and inserting "\$7,500";
- (3) by adding "or" at the end of subparagraph (B);
- (4) by striking "\$3,000 in the case of" and all that follows in subparagraph (C) and inserting "\$4,750 in any other case."; and
 - (5) by striking subparagraph (D).
 - (b) TECHNICAL AMENDMENTS.—
- (1) Section 63(c)(4) of such Code is amended by adding at the end the following flush sentence:
- "The preceding sentence shall not apply to the amount referred to in paragraph (2)(A)." (2) Section 63(c)(4)(B) of such Code is
- amended—
 (A) by redesignating clause (ii) as clause (iii); and
- (B) by striking clause (i) and inserting:
- "(i) calendar year 2000 in the case of the dollar amounts contained in paragraph (2),
- "(ii) 'calendar year 1987' in the case of the dollar amounts contained in paragraph (5)(A) or subsection (f), and".
- (3) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking "(other than with" and all that follows through "shall be applied" and inserting "(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied".
- (c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

Amendment No. 3846

At the end of the bill, add the following:

TITLE II—COBRA CONTINUATION COVERAGE

Subtitle A—Tax Credit for Insurance Costs SEC. 201. CREDIT FOR HEALTH INSURANCE COSTS OF INDIVIDUALS WITH COBRA COVERAGE.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to nonrefundable personal credits) is amended by inserting after section 25A the following new section:

"SEC. 25B. HEALTH INSURANCE COSTS OF INDI-VIDUALS WITH COBRA COVERAGE.

- "(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 25 percent of the amount paid during the taxable year for coverage for the taxpayer, his spouse, and dependents under qualified health insurance.
- "(b) LIMITATION ON COVERAGE.—Amounts paid for coverage of an individual for any month shall not be taken into account under subsection (a) if, as of the first day of such month, such individual is covered under any medical care program described in—
- "(1) title XVIII, XIX, or XXI of the Social Security Act,
- "(2) chapter 55 of title 10, United States Code.
- "(3) chapter 17 of title 38, United States Code,
- ``(4) chapter 89 of title 5, United States Code, or
- $\lq\lq(5)$ the Indian Health Care Improvement $\mbox{Act.}$
- "(c) QUALIFIED HEALTH INSURANCE.—For purposes of this section, the term 'qualified health insurance' means health insurance coverage (as defined under section 9832(b)(1)(A)) which constitutes continuation coverage under a group health plan which is required to be provided by Federal law for an individual during the period specified in section 4980B(f)(2)(B).
 - "(d) SPECIAL RULES .-
- "(1) COORDINATION WITH OTHER DEDUCTIONS.—No credit shall be allowed under this section for the taxable year if any amount paid for qualified health insurance is taken into account in determining the deduction allowed for such year under section 213 or 220.
- "(2) DENIAL OF CREDIT TO DEPENDENTS.—No credit shall be allowed under this section to any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which such individual's taxable year begins.".
- (b) REGULATIONS.—The Secretary of the Treasury shall promulgate such regulations as necessary to carry out the provisions of this section, including reporting requirements for employers.
- (c) CLERICAL AMENDMENT.—The table of sections for subpart A part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25A the following new item:
- "Sec. 25B. Health insurance costs of individuals with COBRA coverage."
- (d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

Subtitle B—COBRA Protection for Early Retirees

CHAPTER 1—AMENDMENTS TO THE EM-PLOYEE RETIREMENT INCOME SECU-RITY ACT OF 1974

SEC. 211. COBRA CONTINUATION BENEFITS FOR CERTAIN RETIRED WORKERS WHO LOSE RETIREE HEALTH COVERAGE.

- (a) ESTABLISHMENT OF NEW QUALIFYING EVENT.—
- (1) IN GENERAL.—Section 603 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1163) is amended by inserting after paragraph (6) the following new paragraph:
- "(7) The termination or substantial reduction in benefits (as defined in section 607(7)) of group health plan coverage as a result of